

Instructions to reserve and use Carryforward Annual Losses on the Oil and Gas Production Tax return after December 31, 2017

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Disclaimer: The Oil and Gas Production Tax (“OGP”) group provides this document to assist taxpayers with using the OGP return to reserve and use carryforward annual losses (“CFALs”) under AS 43.55.165(l)-(o) after December 31, 2017. The data included in this document are only examples and do not include any taxpayer specific information. The OGP group does not provide tax advice or warrant or guarantee the accuracy of amounts without conducting an audit. This document is provided as a courtesy on how to use the functionality in the OGP return, and it is the taxpayer’s responsibility to correctly calculate and pay taxes and interest under AS 43.05, AS 43.55, 15 AAC 05, and 15 AAC 55.

CFAL Reservation Process:

1. Taxpayers can reserve the value of their annual segment's excess lease expenditures under AS 43.55.160(e) using the "Click to Reserve Carryforward Annual Loss" hyperlink below the "Lease Expenditures" section of the segment's "Annual Tax Calculation by Segment" window within Tab 15 of the annual return. To be able to use CFALs in future periods, the taxpayer must reserve their excess lease expenditures for the year they are incurred.

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Oil & Gas Prod Annual Return -
December 31, 2021

Annual Tax Calculation by Segment

SEGMENT INFORMATION Expand All Collapse All

Month

Segment
North Slope Oil and Other Gas

CALCULATED OVERRIDE

PRODUCTION VOLUME Expand

Total BTU Taxable Volume 100 100

GROSS VALUE AT POINT OF PRODUCTION Expand

GVPP net of GVR 5,000.00 5,000.00

LEASE EXPENDITURES Expand

Total Adjusted Lease Expenditures 5,225,000.00 5,225,000.00

Excess Lease Expenditures (AS 43.55.160(e)) 5,220,000.00 5,220,000.00

Click to Reserve Carryforward Annual Loss

TAX CALCULATION Expand

Click to Use Carryforward Annual Loss

Carryforward Annual Loss Used 0.00 0.00

Total Oil and Gas Production Tax Before Credits 0.00 0.00

OK Cancel

2. The hyperlink opens to the "CFAL Reservation" window.

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Annual Tax Calculation by Segment

SEGMENT INFORMATION Expand All Collapse All

Month

Segment
North Slope Oil and Other Gas

CFAL Reservation

LEASE EXPENDITURES Filter

Geographical Area	Unit/LE Section	Property	Project	Value of Lease Expenditure
North Slope	KU - Kuparuk River Unit			5,000,000
North Slope	NP - Non-Unitized Product			1,000,000
Outside NS or CI	NP - Non-Unitized Product		TEST	1,000,000

3 Rows

HOT TIP!
Reserving Carryforward Annual Loss
Select Product and Segment to Reserve
excess lease expenditures for future years in
Lease Expenditure Allocation table. If Product
is Other Gas for Segment North Slope Oil and
Other Gas, select Oil for product.

CARRYFORWARD ANNUAL LOSS: EXCESS LEASE EXPENDITURE LIMITATION Filter

Segment	Filing Period	Excess Lease Expenditure on Annual Segment	Unallocated Excess Lease Expenditures	Amount to Reserve
Non-Unitized Production - GUIIS	31-Dec-2021	1,005,000	1,005,000	0

CARRYFORWARD ANNUAL LOSS: LEASE EXPENDITURE ALLOCATION Filter

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit					0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Product		GUIIS	Non-Unitized Production - GUIIS		0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Product				TEST	0	<input type="checkbox"/>

3 Rows

OK Cancel

3. The “CFAL Reservation” window has three tables: Lease Expenditures (“Table 1”), Carryforward Annual Loss: Excess Lease Expenditure Limitation (“Table 2”), and “Carryforward Annual Loss: Lease Expenditure Allocation” (“Table 3”).
 - a) Table 1 provides the sum of lease expenditure type per Unit/LE Section reported on Tab 9. Lease Expenditures of the return.

1

LEASE EXPENDITURES					Filter
Geographical Area	Unit/LE Section	Property	Project	Value of Lease Expenditure	
North Slope	KU - Kuparuk River Unit			5,000,000	
North Slope	NP - Non-Unitized Product			1,000,000	
Outside NS or CI	NP - Non-Unitized Product		TEST	1,000,000	
3 Rows					

- b) Table 2 lists each annual segment from the taxpayer’s return that has excess lease expenditures. The “Excess Lease Expenditure on Annual Segment” column pulls directly from each segment’s annual excess lease expenditure field from Tab 15, Annual Tax Calculation by Segment. The “Unallocated Excess Lease Expenditures” and “Amount to Reserve” columns will update as values are entered into the “Amount to Reserve” field within Table 3.

2

CARRYFORWARD ANNUAL LOSS: EXCESS LEASE EXPENDITURE LIMITATION					Filter
Segment	Filing Period	Excess Lease Expenditure on Annual Segment	Unallocated Excess Lease Expenditures	Amount to Reserve	
Non-Unitized Production - GUIS	31-Dec-2021	1,005,000	1,005,000	0	

The segments listed in this table are linked to the segments in Table 3. As segments are added to Table 3, Table 2 will update. As such, the taxpayer may not see any segments with available excess lease expenditures for a CFAL reservation until Table 3 has been updated.

- c) Table 3 is where the taxpayer will reserve their CFALs for excess lease expenditures. The “Area,” “Unit,” “Property,” and “Project” columns are pre-populated based on the taxpayer’s reported lease expenditures, segments, and lease expenditure projects (if applicable). For tax periods 2018 through 2021, any North Slope Gas Used in State (“GUIS”) segments will pre-populate the “Product” and “Segment” for the taxpayer.

3

CARRYFORWARD ANNUAL LOSS: LEASE EXPENDITURE ALLOCATION								Filter
Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override	
North Slope	KU - Kuparuk River Unit					0	<input type="checkbox"/>	
North Slope	NP - Non-Unitized Production		GUIS	Non-Unitized Production - GUIS		0	<input type="checkbox"/>	
Outside NS or CI	NP - Non-Unitized Production				TEST	0	<input type="checkbox"/>	
3 Rows								

4. How to reserve excess lease expenditures:
 - a) Table 2 provides each segment’s available excess lease expenditures that can be reserved as a carryforward annual loss for the filing period. To see all available segments, the “Product” and “Segment” lines within the Table 3 will need to be completed for each pre-populated row:
 - The “Product” and “Segment” are initially blank:

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AS 43.55

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit					0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Production		GUIS	Non-Unitized Production - GUIS		0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Production				TEST	0	<input type="checkbox"/>

3 Rows

- First, a Product must be selected. In this example, oil is selected for the “blank” Kuparuk River and Non-Unitized Production units:

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit					0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Production			Non-Unitized Production - GUIS		0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Production		Gas		TEST	0	<input type="checkbox"/>

3 Rows

- Once the Product is selected, the “Segment” drop-down list will then populate with all available segments that match the selected “Area,” “Unit,” “Property” (if applicable), “Product,” and “Project:”

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit		Oil			0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Production		GUIS			0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Production		Oil	North Slope Oil and Other Gas	TEST	0	<input type="checkbox"/>

3 Rows

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit		Oil			0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Production		GUIS	Outside NS or CI Oil and Gas		0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Production		Oil		TEST	0	<input type="checkbox"/>

3 Rows

- Once the “Product” and “Segment” columns have been populated, Table 2 updates to include the two new segments added under rows 1 and 3 of Table 3:

1

LEASE EXPENDITURES				
Geographical Area	Unit/LE Section	Property	Project	Value of Lease Expenditure
North Slope	KU - Kuparuk River Unit			5,000,000
North Slope	NP - Non-Unitized Production			1,000,000
Outside NS or CI	NP - Non-Unitized Production		TEST	1,000,000

3 Rows

HOT TIP!

Reserving Carryforward Annual Loss
Select Product and Segment to Reserve excess lease expenditures for future years in Lease Expenditure Allocation table. If Product is Other Gas for Segment North Slope Oil and Other Gas, select Oil for product.

2

Segment	Filing Period	Excess Lease Expenditure on Annual Segment	Unallocated Excess Lease Expenditures	Amount to Reserve
Non-Unitized Production - GUIS	31-Dec-2021	1,005,000	1,005,000	0
North Slope Oil and Other Gas	31-Dec-2021	5,220,000	5,220,000	0
Outside NS or CI Oil and Gas	31-Dec-2021	1,040,000	1,040,000	0

3 Rows

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit		Oil	North Slope Oil and Other Gas		0	<input type="checkbox"/>
North Slope	NP - Non-Unitized Production		GUIS	Non-Unitized Production - GUIS		0	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Production		Oil	Outside NS or CI Oil and Gas	TEST	0	<input type="checkbox"/>

3 Rows

OK Cancel

b) There are limitations to the amount of lease expenditures that can be allocated to each segment:

- The total “Amount to Reserve” for a segment cannot exceed the segment’s excess lease expenditures.

2

Segment	Filing Period	Excess Lease Expenditure on Annual Segment	Unallocated Excess Lease Expenditures	Amount to Reserve
Non-Unitized Production - GUIIS	31-Dec-2021	1,005,000	0	1,005,000
North Slope Oil and Other Gas	31-Dec-2021	5,220,000	-780,000	6,000,000
Outside NS or CI Oil and Gas	31-Dec-2021	1,040,000		

3 Rows

Cannot request to reserve more than available on segment

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit		Oil	North Slope Oil and Other Gas		6,000,000	<input type="checkbox"/>
North Slope	NP - Non-Unitized Produc		GUIIS	Non-Unitized Production - GUIIS		1,005,000	<input type="checkbox"/>
Outside NS or CI	NP - Non-Unitized Produc		Oil	Outside NS or CI Oil and Gas	TEST	1,040,000	<input type="checkbox"/>

- The “Amount to Reserve” for each unit cannot exceed the unit’s lease expenditure value (from Table 1) plus the overhead allowance of 4.5% under 15 AAC 55.271 (this is a generic maximum value limitation).
- For CFALs that have already been reserved and used in future periods, the taxpayer is unable to reduce that CFAL’s “Amount to Reserve” less than what was already used.

3

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
Middle Earth	NP - Non-Unitized Produc		Oil	Middle Earth Oil and Gas	CFAL TEST	10,000,000	<input type="checkbox"/>
North Slope	PB - Prudhoe Bay Unit		GUIIS	Prudhoe Bay Unit - GUIIS		9,000,000	<input type="checkbox"/>
North Slope	PB - Prudhoe Bay Unit		Oil	North Slope Oil and Other Gas		0	<input type="checkbox"/>

3 Rows

Cannot reduce amount to reserve less than used in future periods.

c) The next step is to allocate the lease expenditures under the “Unallocated Excess Lease Expenditures” column in Table 2 to the “Amount to Reserve” column in Table 3. Using the “Unallocated Excess Lease Expenditure” field from Table 2 as a guide, the taxpayer will allocate their excess lease expenditures to the appropriate segment by entering an amount under the “Amount to Reserve” column in Table 3. The “Amount to Reserve” and “Unallocated Excess Lease Expenditures” columns in Table 2 will automatically update to reflect the reduction in unallocated excess lease expenditures.

- For example, the below screenshot illustrates that \$5,220,000 was entered into the “Amount to Reserve” column in Table 3; Table 2 automatically updates to show that all available excess lease expenditures have been reserved for that combination of units, properties, products, and segments (i.e. North Slope Oil and Other Gas).

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Oil and Gas Production Tax
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CFAL Reservation

LEASE EXPENDITURES

Geographical Area	Unit/LE Section	Property	Project	Value of Lease Expenditure
North Slope	KU - Kuparuk River Unit			5,000,000
North Slope	NP - Non-Utilized Product			1,000,000
Outside NS or CI	NP - Non-Utilized Product		TEST	1,000,000

3 Rows

HOT TIP!

Reserving Carryforward Annual Loss

Select Product and Segment to Reserve excess lease expenditures for future years in Lease Expenditure Allocation table. If Product is Other Gas for Segment North Slope Oil and Other Gas, select Oil for product.

CARRYFORWARD ANNUAL LOSS: EXCESS LEASE EXPENDITURE LIMITATION

Segment	Filing Period	Excess Lease Expenditure on Annual Segment	Unallocated Excess Lease Expenditures	Amount to Reserve
Non-Utilized Production - GUIS	31-Dec-2021	1,005,000	0	1,005,000
North Slope Oil and Other Gas	31-Dec-2021	5,220,000	0	5,220,000
Outside NS or CI Oil and Gas	31-Dec-2021	1,040,000	0	1,040,000

3 Rows

CARRYFORWARD ANNUAL LOSS: LEASE EXPENDITURE ALLOCATION

Area	Unit	Property	Product	Segment	Project	Amount to Reserve	Override
North Slope	KU - Kuparuk River Unit		Oil	North Slope Oil and Other Gas		5,220,000	<input type="checkbox"/>
North Slope	NP - Non-Utilized Production		GUIS	Non-Utilized Production - GUIS		1,005,000	<input type="checkbox"/>
Outside NS or CI	NP - Non-Utilized Production		Oil	Outside NS or CI Oil and Gas	TEST	1,040,000	<input type="checkbox"/>

3 Rows

OK Cancel

- Once the annual return has been filed, the taxpayer can view their reserved CFALs in their OGP account by accessing their Credits then CFAL tabs. The CFALs are not Credits, but are tracked similarly in the tax system:

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Oil & Gas Production Tax

Oil & Gas Production Tax

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Calendar

My Balance

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Payment Source

-*2222

OGP-11840700-003

\$0.00

\$0.00

Setup

NAMES AND ADDRESSES

DBA Name

Legal Name

Mailing Address

Add

TEST TAXPAYER

550 W 7TH AVE STE 500 ANCHORAGE

I WANT TO...

View My Profile

View My Payments

Amend a Return

Make a Payment

Add a Credit Form

File a Retroactive Change Notification

Submit a Confidentiality Waiver

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APPLICATIONS

PENDING

CERTIFICATES

CARRYFORWARD CREDITS

CFAL

CARRY FORWARD ANNUAL LOSS

Certificate #	Filing Period	Requested	Approved	Claimed	Remaining
TEST-2021-NP_Guis-	31-Dec-2021	1,005,000.00	1,005,000.00	0.00	1,005,000.00
TEST-2021-OUOG-TEST	31-Dec-2021	1,040,000.00	1,040,000.00	0.00	1,040,000.00
TEST-2021-NSOG-	31-Dec-2021	5,220,000.00	5,220,000.00	0.00	5,220,000.00
TEST-2020-NSOG-	31-Dec-2020	500,000.00	500,000.00	0.00	500,000.00
TEST-2020-PB_Guis-	31-Dec-2020	9,000,000.00	9,000,000.00	0.00	9,000,000.00
TEST-2020-MEOG-CFAL TEST	31-Dec-2020	10,000,000.00	10,000,000.00	0.00	10,000,000.00

6 Rows

CFAL Usage Process:

After a CFAL has been reserved, the taxpayer can use the CFAL to offset the production tax value (“PTV”) for the segment in later filing periods.

These instructions are split into two sections: **CFAL Usage for 2018-2021 Annual Return Periods** and **CFAL Usage for Annual Return 2022 and Later Periods**. The 2022 annual return was updated to incorporate the gas tax calculation changes from 2014 SB 138, and a correction was made to allow the taxpayer to allocate their annual segment’s CFAL usage to the segment’s monthly tax calculation.

CFAL Usage for 2018-2021 Annual Return Filing Periods:

1. To use reserved CFALs toward a segment’s annual PTV, the taxpayer will select the “Click to Use Carryforward Annual Loss” hyperlink below the “Tax Calculation” section of the segment’s “Annual Tax Calculation by Segment” window.

The screenshot displays the Alaska Department of Revenue - Tax Division Revenue Online interface. The main window is titled "Annual Tax Calculation by Segment" and shows a table of tax calculations for a specific segment. The table has columns for "Segment", "Total Oil and Gas Production", and "Total Tax Before Credits (Reported)". The data shows a segment named "North Slope Oil and Other Gas" with a production of 1,750,000.00 and a tax of 1,750,000.00. Below the table, there are sections for "SEGMENT INFORMATION", "PRODUCTION VOLUME", "GROSS VALUE AT POINT OF PRODUCTION", "LEASE EXPENDITURES", and "TAX CALCULATION". The "TAX CALCULATION" section includes a link to "Click to Use Carryforward Annual Loss" and a table showing the carryforward annual loss used (0.00) and the total oil and gas production tax before credits (1,750,000.00). The interface also includes a navigation menu on the left with options like "Menu", "Home", "Back", "Help", and "View Support ID".

Segment	Total Oil and Gas Production	Total Tax Before Credits (Reported)
Non-Utilized Production - GUIIS	0.00	0.00
North Slope Oil and Other Gas	1,750,000.00	1,750,000.00
Outside NS or CI Oil and Gas	0.00	0.00

3 Rows

Warning: As a

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Oil and Gas Production Tax
AS 43.55

Alaska Department of Revenue - Tax Division
Revenue Online

Carryforward Annual Loss Allocation

CARRYFORWARD ANNUAL LOSS USAGE

Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	500,000.00	0.00	

PRODUCTION TAX VALUE LIMITATION

Segment	Production Tax Value	CFAL Allocated
Non-Utilized Production - GUIIS	40,000.00	0.00
North Slope Oil and Other Gas	5,000,000.00	0.00
Outside NS or CI Oil and Gas	5,000.00	0.00

3 Rows

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR	5,000,000.00	5,000,000.00
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LEASE EXPENDITURES

Total Adjusted Lease Expenditures	0.00	0.00
Excess Lease Expenditures (AS 43.55.160(e))	0.00	0.00

TAX CALCULATION

Carryforward Annual Loss Used	0.00	0.00
Total Oil and Gas Production Tax Before Credits	1,750,000.00	1,750,000.00

OK Cancel

2. The “Carryforward Annual Loss Allocation” window for filing periods 2018 through 2021 has two sections: “Carryforward Annual Loss Usage” (“CFAL Usage”) and “Production Tax Value Limitation” (“PTV Limitation”).

Carryforward Annual Loss Allocation

CARRYFORWARD ANNUAL LOSS USAGE

Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	500,000.00	0.00	

PRODUCTION TAX VALUE LIMITATION

Segment	Production Tax Value	CFAL Allocated
Non-Utilized Production - GUIIS	40,000.00	0.00
North Slope Oil and Other Gas	5,000,000.00	0.00
Outside NS or CI Oil and Gas	5,000.00	0.00

3 Rows

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR	5,000,000.00	5,000,000.00
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LEASE EXPENDITURES

Total Adjusted Lease Expenditures	0.00	0.00
Excess Lease Expenditures (AS 43.55.160(e))	0.00	0.00

TAX CALCULATION

Carryforward Annual Loss Used	0.00	0.00
Total Oil and Gas Production Tax Before Credits	1,750,000.00	1,750,000.00

OK Cancel

- a. The CFAL Usage table lists all reserved CFALs that may be used in the current filing period.
 - b. The PTV Limitation table lists each segment’s annual PTV and the amount of CFAL the taxpayer would like to apply towards that segment’s PTV.
3. To apply a CFAL from the CFAL Usage table, enter a value in the “Amount to Apply” field. Then, enter the regulation section in which the CFAL qualifies.
 - a. In the example below, \$400,000 of the \$500,000 CFAL reserved from the 2020 filing period is selected to apply towards the North Slope Oil and Other Gas segment’s PTV for this 2021 return. As the “Amount to Apply” value is added, note the PTV Limitation table updates.

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Carryforward Annual Loss Allocation

Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	500,000.00	400,000.00	TEST

PRODUCTION TAX VALUE LIMITATION

Segment	Production Tax Value	CFAL Allocated
Non-Utilized Production - GUIIS	40,000.00	0.00
North Slope Oil and Other Gas	5,000,000.00	400,000.00
Outside NS or CI Oil and Gas	5,000.00	0.00

3 Rows

OK Cancel

- b. The CFAL's "Amount to Apply" is limited to the CFAL's "Balance" (provided in the CFAL Usage table) and the segment's annual PTV (provided in the PTV Limitation Annual table).

Carryforward Annual Loss Allocation

Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	500,000.00	500,001.00	TEST

Amount specified cannot reduce balance below \$0.00

PRODUCTION TAX VALUE LIMITATION

Segment	Production Tax Value	CFAL Allocated
Non-Utilized Production - GUIIS	40,000.00	0.00
North Slope Oil and Other Gas	5,000,000.00	500,001.00
Outside NS or CI Oil and Gas	5,000.00	0.00

3 Rows

OK Cancel

4. Once the CFAL Usage table has been completed, select "OK" to close the window. In the annual segment's Tax Calculation by Segment window, the "Carryforward Annual Loss Used" field updates to equal the amount of CFAL applied from the "CFAL Usage" table.

- a. In the below example, these changes are reflected on the return on the right. The "Carryforward Annual Loss Used" field updates to reflect the \$400,000 applied of the North Slope Oil and Other Gas CFAL. The Production Tax Value (AS 43.55.160) field then updates to include the CFAL, reducing the segment's "Total Production Tax under AS 43.55.011(e)."

Annual Tax Calculation by Segment

SEGMENT INFORMATION

Month: []

Segment: North Slope Oil and Other Gas

CALCULATED OVERRIDE

PRODUCTION VOLUME

Total BTU Taxable Volume: 100,000

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 5,000,000.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 0.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

TAX CALCULATION

Carryforward Annual Loss Used: 0.00

Production Tax Value (AS 43.55.160): 5,000,000.00

Total Production Tax Under AS 43.55.011(e): 1,750,000.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj for segments subj to limits under .011(j), (k), (o) & (p): 0.00

GVPP for LRI: 0.00

Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil and Gas Production Tax Before Credits: 1,750,000.00

Annual Tax Calculation by Segment

SEGMENT INFORMATION

Month: []

Segment: North Slope Oil and Other Gas

CALCULATED OVERRIDE

PRODUCTION VOLUME

Total BTU Taxable Volume: 100,000

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 5,000,000.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 0.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

TAX CALCULATION

Carryforward Annual Loss Used: 400,000.00

Production Tax Value (AS 43.55.160): 4,600,000.00

Total Production Tax Under AS 43.55.011(e): 1,610,000.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj for segments subj to limits under .011(j), (k), (o) & (p): 0.00

GVPP for LRI: 0.00

Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil and Gas Production Tax Before Credits: 1,610,000.00

- Once the annual return is filed, the CFAL table within the OGP > Credits > CFAL tab will update to reflect the \$400,000 usage (“Claimed”) of the 2020 North Slope Oil and Other Gas reserved CFAL.

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Navigation **ATT**
My Accounts
Oil & Gas Production Tax

If you have questions concerning your Account Balance(s), please call 907-465-2385 or 907-465-2321.
If you need help with or have questions about Revenue Online please call 907-269-0041.

OIL & GAS PRODUCTION TAX

Federal Employer Id **L***2222 DBA Name Add
Calendar OGP-11840700-003 Legal Name TEST TAXPAYER
My Balance \$2,253,025.12 Mailing Address 550 W 7TH AVE STE 500 ANCHORAGE
Pending \$0.00
Pay Total Balance \$2,253,025.12
Payment Source Setup

NAMES AND ADDRESSES

I WANT TO...
View My Profile
View My Payments
Amend a Return
Make a Payment
Add a Credit Form
File a Retroactive Change Notification
Submit a Confidentiality Waiver

PERIODS HISTORY¹ MESSAGES¹² LETTERS⁵ CREDITS

APPLICATIONS PENDING⁰ CERTIFICATES CARRYFORWARD CREDITS **CFAL**

CARRY FORWARD ANNUAL LOSS

Certificate #	Filing Period	Requested	Approved	Claimed	Remaining
TEST-2020-MEOG-CFAL TEST	31-Dec-2020	10,000,000.00	10,000,000.00	0.00	10,000,000.00
TEST-2020-PB_Guis-	31-Dec-2020	9,000,000.00	9,000,000.00	0.00	9,000,000.00
TEST-2020-NSOG-	31-Dec-2020	500,000.00	500,000.00	400,000.00	100,000.00

3 Rows

CFAL Usage for 2022 Annual Return and Later Filing Periods:

Beginning January 1, 2022, gas production does not have a PTV and is taxed at 13% of the gas production’s gross value at point of production (“GVPP”) under AS 43.55.011(e)(3)(b). Any reserved CFALs from 2018 through 2021 for North Slope GUIs segments can be applied to the North Slope Oil segment’s PTV for periods 2022 and later.

- To use reserved CFALs toward a segment’s monthly or annual PTV, the taxpayer will select the “Click to Use Carryforward Annual Loss” hyperlink below the “Tax Calculation” section of the segment’s “Monthly Tax Calculation” or “Annual Tax Calculation” window. Note the hyperlink in the monthly and annual windows link to the same CFAL usage table.

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Oil & Gas Prod Annual Return - December 31, 2022

43.55.170 Adjustments 11. AS 43.55.170(a)(3)(B) Adjustments 12. Credits 13. Credit Priority 14. Monthly Tax Calculation

Please verify the information summarized below. You must enter the tax ceiling by oil segment/gas calculation for each month, if applicable.

MONTHLY TAX CALCULATION

Month	Oil Segment/Gas Calculation	Total Oil or Gas Production Tax Before Credits	Total Tax Before Credits (Reported)	Reported CFAL Used
January	North Slope Oil	12,318.00	12,318.00	0.00
January	Outside NS or CI - Oil	18,000.00	18,000.00	0.00
February	North Slope Oil	12,318.00	12,318.00	0.00
February	Outside NS or CI - Oil	0.00	0.00	0.00
March	North Slope Oil	0.00	0.00	0.00
March	Outside NS or CI - Oil	0.00	0.00	0.00
April	North Slope Oil	169,818.00	169,818.00	0.00
April	Outside NS or CI - Oil	0.00	0.00	0.00
May	North Slope Oil	8,818.00	8,818.00	0.00
May	Outside NS or CI - Oil	0.00	0.00	0.00
June	North Slope Oil	12,318.00	12,318.00	0.00
June	Outside NS or CI - Oil	0.00	0.00	0.00
July	North Slope Oil	12,318.00	12,318.00	0.00
July	Outside NS or CI - Oil	0.00	0.00	0.00
August	North Slope Oil	12,318.00	12,318.00	0.00
August	Outside NS or CI - Oil	0.00	0.00	0.00
September	North Slope Oil	12,318.00	12,318.00	0.00
September	Outside NS or CI - Oil	0.00	0.00	0.00
October	North Slope Oil	22,818.00	22,818.00	0.00
October	Outside NS or CI - Oil	0.00	0.00	0.00

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AS 43.55
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AS 43.55.170(a)(3)(B) Adjustments

12. Credits

13. Credit Priority

14. Monthly Tax Calculation

15. Annual Tax Calculation

ANNUAL TAX CALCULATION

Oil Segment/Gas Calculation Total Oil or Gas Production Tax Total Tax Before Credits (Reported)

North Slope Oil	291,848.00	291,848.00
Outside NS or CI - Oil	18,000.00	18,000.00

2 Rows

Annual Tax Calculation

OIL SEGMENT/GAS CALCULATION INFORMATION

Month:

Oil Segment/Gas Calculation: North Slope Oil

CALCULATED OVERRIDE

PRODUCTION VOLUME

Total BTU Taxable Volume: 300 300

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 15,000.00 15,000.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 0.00 0.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00 0.00

[Click to Reserve Carryforward Annual Loss](#)

TAX CALCULATION

[Click to Use Carryforward Annual Loss](#)

Carryforward Annual Loss Used	0.00	0.00
Production Tax Value (AS 43.55.160)	15,000.00	15,000.00
Total Production Tax Under AS 43.55.011(e)	5,250.00	5,250.00
Minimum Tax (AS 43.55.011(f))	0.00	0.00
Total Oil or Gas Production Tax Before Credits	5,250.00	5,250.00

OK Cancel

Carryforward Annual Loss Allocation

CARRYFORWARD ANNUAL LOSS USAGE

Oil Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
Middle Earth Oil and Gas	NP - Non-Utilized Production	CFAL TEST	31-Dec-2020	10,000,000.00	10,000,000.00	0.00	
Prudhoe Bay Unit - GUIB	PB - Prudhoe Bay Unit		31-Dec-2020	9,000,000.00	9,000,000.00	0.00	
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	100,000.00	0.00	
Non-Utilized Production - GUIB	NP - Non-Utilized Production		31-Dec-2021	1,000,000.00	0.00	0.00	
Outside NS or CI Oil and Gas	NP - Non-Utilized Production	TEST	31-Dec-2021	750,000.00	0.00	0.00	
North Slope Oil and Other Gas	KU - Kuparuk River Unit		31-Dec-2021	5,000,000.00	0.00	0.00	

6 Rows

PRODUCTION TAX VALUE LIMITATION ANNUAL

Oil Segment/Gas Calc	Production Tax Value	CFAL Allocated
North Slope Oil	833,850.00	0.00
Outside NS or CI - Oil	450,000.00	0.00

2 Rows

PRODUCTION TAX VALUE LIMITATION MONTHLY

Month	Oil Segment/Gas Calc	Production Tax Value	CFAL Allocated Monthly	CFAL Allocated Monthly (OR)	Override
January	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
February	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
March	North Slope Oil	0.00	0.00	0.00	<input type="checkbox"/>
April	North Slope Oil	465,195.00	0.00	0.00	<input type="checkbox"/>
May	North Slope Oil	25,195.00	0.00	0.00	<input type="checkbox"/>
June	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
July	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
August	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
September	North Slope Oil	35,195.00	0.00	0.00	<input type="checkbox"/>
October	North Slope Oil	65,195.00	0.00	0.00	<input type="checkbox"/>
November	North Slope Oil	34,195.00	0.00	0.00	<input type="checkbox"/>
December	North Slope Oil	22,695.00	0.00	0.00	<input type="checkbox"/>

12 Rows

843,645.00 0.00 0.00

Override Monthly CFAL ☐

HOT TIP!
Allocating CFAL
The carryforward annual loss (CFAL) allocation is limited to the Production Tax Value (PTV) for both the annual and monthly calculations.

OK Cancel

- The "Carryforward Annual Loss Allocation" window for filing periods 2022 and later has three sections: "Carryforward Annual Loss Usage" ("CFAL Usage"), "Production Tax Value

Limitation Annual” (“PTV Limitation Annual”), and “Production Tax Value Limitation Monthly” (“PTV Limitation Monthly”).

- a. The CFAL Usage table lists all reserved CFALs that may be used in the current filing period. In the example shown, the “Balance” of the reserved CFALs in rows 4 through 6 have a \$0.00 balance and the balance of the 2020 period North Slope Oil and Other Gas reserved CFAL is only \$100,000, which reflects the \$400,000 CFAL used in the 2021 period.
 - b. The PTV Limitation Annual table lists each segment’s annual PTV and the amount of CFAL the taxpayer would like to apply towards that segment’s PTV (as described in Step 3 below).
 - c. The PTV Limitation Monthly table is new for 2022 and later filing periods. This table allows the taxpayer to allocate 1/12 of their annual CFAL usage to the monthly tax calculation. The table pre-populates all twelve months for each segment listed in the PTV Limitation Annual table. To simplify these instructions, the table has been filtered in the screenshots to only include “North Slope Oil” segments, which limits the rows to only 12 months instead of 24 months if the “Outside NS or CI – Oil” segment was included. There are two columns where the 1/12 CFAL allocation is provided: “CFAL Allocated Monthly” and “CFAL Allocated Monthly (OR).” The taxpayer can override their monthly CFAL allocation by selecting the “Override Monthly CFAL” checkbox to the right of the PTV Limitation Monthly table and above the “Hot Tip.” The Override functionality throughout the entire OGP return is to allow the taxpayer flexibility to submit what they believe is the correct amount to tax due.
3. To apply a CFAL from the CFAL Usage table, enter a value in the “Amount to Apply” field. Then, enter the regulation section in which the CFAL qualifies.
 - a. Note the CFAL’s “Amount to Apply” is limited to the CFAL’s “Balance” (provided in the CFAL Usage table) and the segment’s annual PTV.

Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	500,000.00	\$00,001.00	TEST

Segment	Production Tax Value	CFAL Allocated
Non-Unitized Production - GUIS	40,000.00	0.00
North Slope Oil and Other Gas	5,000,000.00	500,001.00
Outside NS or CI Oil and Gas	5,000.00	0.00

- b. In the example below, \$733,850 of the CFAL reserved from the 2020 filing period’s Prudhoe Bay Unit – GUIS and \$100,000 of the CFAL reserved from the 2020 filing period’s North Slope Oil and Other Gas segments are selected to apply towards the North Slope Oil segment’s PTV for this 2022 return. As the “Amount to Apply” value is added, the PTV Limitation Annual table updates to reflect the “CFAL Allocation.” Then, the value of the annual “CFAL Allocated” is then divided by 12 and applied to each segment’s monthly PTV in the PTV Limitation Monthly table.

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Carryforward Annual Loss Allocation

CARRYFORWARD ANNUAL LOSS USAGE

Oil Segment	Unit	Project	Filing Period	Amount Reserved	Balance	Amount to Apply	Regulation section that loss qualifies to be used under
Middle Earth Oil and Gas	NP - Non-Unitized Production	CFAL TEST	31-Dec-2020	10,000,000.00	10,000,000.00	0.00	
Prudhoe Bay Unit - GUIIS	PB - Prudhoe Bay Unit		31-Dec-2020	9,000,000.00	9,000,000.00	733,850.00	ADD REGULATION HERE
North Slope Oil and Other Gas	PB - Prudhoe Bay Unit		31-Dec-2020	500,000.00	100,000.00	100,000.00	ADD REGULATION HERE
Non-Unitized Production - GUIIS	NP - Non-Unitized Production		31-Dec-2021	1,000,000.00	0.00	0.00	
Outside NS or CI Oil and Gas	NP - Non-Unitized Production	TEST	31-Dec-2021	750,000.00	0.00	0.00	
North Slope Oil and Other Gas	KU - Kuparuk River Unit		31-Dec-2021	5,000,000.00	0.00	0.00	

6 Rows

PRODUCTION TAX VALUE LIMITATION ANNUAL

Oil Segment/Gas Calc	Production Tax Value	CFAL Allocated
North Slope Oil	833,850.00	833,850.00
Outside NS or CI - Oil	450,000.00	0.00

2 Rows

PRODUCTION TAX VALUE LIMITATION MONTHLY

Month	Oil Segment/Gas Calc	Production Tax Value	CFAL Allocated Monthly	CFAL Allocated Monthly (OR)	Override
January	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
February	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
March	North Slope Oil	0.00	69,488.00	69,488.00	<input type="checkbox"/>
April	North Slope Oil	485,195.00	69,488.00	69,488.00	<input type="checkbox"/>
May	North Slope Oil	25,195.00	69,488.00	69,488.00	<input type="checkbox"/>
June	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
July	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
August	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
September	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
October	North Slope Oil	65,195.00	69,488.00	69,488.00	<input type="checkbox"/>
November	North Slope Oil	34,195.00	69,488.00	69,488.00	<input type="checkbox"/>
December	North Slope Oil	22,695.00	69,488.00	69,488.00	<input type="checkbox"/>

12 Rows

843,645.00 833,856.00 833,856.00

Override Monthly CFAL ☐

HOT TIP!
Allocating CFAL
The carryforward annual loss (CFAL) allocation is limited to the Production Tax Value (PTV) for both the annual and monthly calculations.

OK Cancel

- c. To override the “CFAL Allocated Monthly (OR)” column, select the “Override Monthly CFAL” checkbox. This opens the override checkboxes under the “Override” column.

PRODUCTION TAX VALUE LIMITATION MONTHLY

Month	Oil Segment/Gas Calc	Production Tax Value	CFAL Allocated Monthly	CFAL Allocated Monthly (OR)	Override
January	North Slope Oil	35,195.00	69,488.00	35,195.00	<input checked="" type="checkbox"/>
February	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
March	North Slope Oil	0.00	69,488.00	0.00	<input checked="" type="checkbox"/>
April	North Slope Oil	485,195.00	69,488.00	69,488.00	<input type="checkbox"/>
May	North Slope Oil	25,195.00	69,488.00	69,488.00	<input type="checkbox"/>
June	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
July	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
August	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
September	North Slope Oil	35,195.00	69,488.00	69,488.00	<input type="checkbox"/>
October	North Slope Oil	65,195.00	69,488.00	69,488.00	<input type="checkbox"/>
November	North Slope Oil	34,195.00	69,488.00	69,488.00	<input type="checkbox"/>
December	North Slope Oil	22,695.00	69,488.00	69,488.00	<input type="checkbox"/>

12 Rows


843,645.00 833,856.00 730,075.00

Override Monthly CFAL ☒

HOT TIP!
Allocating CFAL
The carryforward annual loss (CFAL) allocation is limited to the Production Tax Value (PTV) for both the annual and monthly calculations.

- d. Although a few of the “CFAL Allocated Monthly (OR)” amounts are greater than the monthly segment’s PTV, once the CFAL is allocated to the monthly tax calculation, the PTV is still limited and cannot go below zero.
4. Once the CFAL Usage table has been completed, select “OK” to close the window. In the monthly and annual segment’s Tax Calculation windows, the “Carryforward Annual Loss Used” field updates to equal the amount of CFAL applied from the CFAL Usage table. The “Monthly Tax Calculation” (Tab 14) table includes a “Reported CFAL Used” column that pulls the “CFAL Allocated Monthly” (calculated or overridden) amount from the CFAL Usage table.

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43.55.170 Adjustments
11. AS 43.55.170(a)(3)(B) Adjustments
12. Credits
13. Credit Priority
14. Monthly Tax Calculation

Please verify the information summarized below. You must enter the tax ceiling by oil segment/gas calculation for each month, if applicable.

MONTHLY TAX CALCULATION				
Month	Oil Segment/Gas Calculation	Total Oil or Gas Production Tax Before Credits	Total Tax Before Credits (Reported)	Reported CFAL Used
January	North Slope Oil	0.00	0.00	35,195.00
January	Outside NS or CI - Oil	18,000.00	18,000.00	0.00
February	North Slope Oil	0.00	0.00	69,488.00
February	Outside NS or CI - Oil	0.00	0.00	0.00
March	North Slope Oil	0.00	0.00	0.00
March	Outside NS or CI - Oil	0.00	0.00	0.00
April	North Slope Oil	145,497.00	145,497.00	69,488.00

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AS 43.55

Before and After CFAL is Allocated to the North Slope Oil Segment's Monthly Tax Calculation:

Tax Calculation

OIL SEGMENT/GAS CALCULATION INFORMATION

Month: January

Oil Segment/Gas Calculation: North Slope Oil

PRODUCTION VOLUME

Total BTU Taxable Volume: 1,000

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 50,000.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 14,805.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

TAX CALCULATION

Click to Use Carryforward Annual Loss

Carryforward Annual Loss Used: 0.00

Production Tax Value (AS 43.55.160): 35,195.00

Total Production Tax Under AS 43.55.011(e): 12,318.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj subj to limits under AS 43.55.011(j), (k), (o) or (p): 0.00

GVPP for LRI: 0.00

Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil or Gas Production Tax Before Credits: 12,318.00

OK Cancel

Tax Calculation

OIL SEGMENT/GAS CALCULATION INFORMATION

Month: January

Oil Segment/Gas Calculation: North Slope Oil

PRODUCTION VOLUME

Total BTU Taxable Volume: 1,000

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 50,000.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 14,805.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

TAX CALCULATION

Click to Use Carryforward Annual Loss

Carryforward Annual Loss Used: 69,488.00

Production Tax Value (AS 43.55.160): 0.00

Total Production Tax Under AS 43.55.011(e): 0.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj subj to limits under AS 43.55.011(j), (k), (o) or (p): 0.00

GVPP for LRI: 0.00

Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil or Gas Production Tax Before Credits: 0.00

OK Cancel

Before and After CFAL is Allocated to the North Slope Oil Segment's Annual Tax Calculation:

Annual Tax Calculation

OIL SEGMENT/GAS CALCULATION INFORMATION

Month:

Oil Segment/Gas Calculation: North Slope Oil

PRODUCTION VOLUME

Total BTU Taxable Volume: 20,230

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 1,011,500.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 177,650.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

Click to Reserve Carryforward Annual Loss

TAX CALCULATION

Click to Use Carryforward Annual Loss

Carryforward Annual Loss Used: 0.00

Production Tax Value (AS 43.55.160): 833,850.00

Total Production Tax Under AS 43.55.011(e): 291,848.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj subj to limits under AS 43.55.011(j), (k), (o) or (p): 0.00

GVPP for LRI: 0.00

Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil or Gas Production Tax Before Credits: 291,848.00

OK Cancel

Annual Tax Calculation

OIL SEGMENT/GAS CALCULATION INFORMATION

Month:

Oil Segment/Gas Calculation: North Slope Oil

PRODUCTION VOLUME

Total BTU Taxable Volume: 20,230

GROSS VALUE AT POINT OF PRODUCTION

GVPP net of GVR: 1,011,500.00

LEASE EXPENDITURES

Total Adjusted Lease Expenditures: 177,650.00

Excess Lease Expenditures (AS 43.55.160(e)): 0.00

Click to Reserve Carryforward Annual Loss

TAX CALCULATION

Click to Use Carryforward Annual Loss

Carryforward Annual Loss Used: 833,850.00

Production Tax Value (AS 43.55.160): 0.00

Total Production Tax Under AS 43.55.011(e): 0.00

Minimum Tax (AS 43.55.011(f)): 0.00

Tax Ceiling Under AS 43.55.011(j), (k), (o) & (p): 0.00

Adj subj to limits under AS 43.55.011(j), (k), (o) or (p): 0.00

GVPP for LRI: 0.00


Tax on Landowner Royalty (AS 43.55.011(i)): 0.00

Total Oil or Gas Production Tax Before Credits: 0.00

OK Cancel

State of Alaska, Dept. of Revenue, Tax Division
Oil and Gas Production Tax
AS 43.55

- a. Once the 2022 annual return is filed, the CFAL table within the OGP > Credits > CFAL tab will update to reflect the \$100,000 usage (“Claimed”) of the 2020 North Slope Oil and Other Gas (\$400,000 used in 2021 and \$100,000 used in 2022) and \$733,850 usage of the 2020 Prudhoe Bay Unit – GUIS segment reserved CFALs.


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 Pending: \$18,000.00
 Pay Total Balance: \$20,109,177.42
 Payment Source: Setup

Names and Addresses
 DBA Name: Add
 Legal Name: TEST TAXPAYER
 Mailing Address: 550 W 7TH AVE STE 500 ANCHORAGE

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 CARRYFORWARD CREDITS

CREDITS
 CFAL

CARRY FORWARD ANNUAL LOSS

Certificate #	Filing Period	Requested	Approved	Claimed	Remaining
TEST-2020-MEOG-CFAL TEST	31-Dec-2020	10,000,000.00	10,000,000.00	0.00	10,000,000.00
TEST-2020-PB_Guis-	31-Dec-2020	9,000,000.00	9,000,000.00	733,850.00	8,266,150.00
TEST-2020-NSOG-	31-Dec-2020	500,000.00	500,000.00	500,000.00	0.00

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If you have any questions or feedback about the return or this process, please contact us at dor.tax.production@alaska.gov. This the OGP group’s email address distributed to multiple employees to ensure that your question is answered timely.